

**IN THE UNITED STATES COURT OF APPEALS
FOR THE NINTH CIRCUIT**

April Mottahedeh,)	
)	Case No.: 19-71410
Petitioner - Appellant,)	Tax Ct. No.: 22039-11
)	
v.)	
)	
COMMISSIONER OF INTERNAL)	
REVENUE,)	
)	
Respondent - Appellee.)	

Appellant's Motion to Extend Time

1. Comes now Appellant April Mottahedeh, through her undersigned recently retained counsel, and respectfully moves this Court for an order extending for 91 days the time for Appellant to file her opening brief, from the present due date of December 21, 2020 to March 22, 2021. As grounds for this motion, movant presents the following in support:

2. Appellant's counsel resides in Nevada. Appellant resides in Florida. Appellant retained the undersigned as Counsel to represent her in this appeal only recently on December 17, 2020.

3. Counsel has had no prior involvement in the Tax Court Proceedings that have led to this appeal or in this appeal prior to December 17, 2020.

4. This appeal is from a 4-day US Tax Court trial, with numerous documents and exhibits that total over 5,000 pages of record. This case contests, inter alia, the Appellee's use of Bureau of Labor Statistics (*hereinafter* "BLS") as well as California Community Property Laws (*hereinafter* "CCPL") to make tax assessments against Appellant.

5. This case has a very unique and extensively developed facts and evidence in relation to use of BLS data by Appellee as well as CCPL to estimate proposed taxes against Appellant. Use of BLS in estimating tax is rare and will require significant research to brief. To compose a well researched brief of this area of tax law, with the voluminous trial document and exhibit records in this case, will require the additional time requested herein.
6. Counsel will need the 91 days requested to adequately study the record and research the applicable law to competently prepare his Opening Brief. If this extension of time is not granted, counsel will be forced to withdraw given his existing case-load and the significant preparation time that will be necessary for this Opening Brief.
7. Undersigned counsel has contacted AUSA counsel for the Respondent, Curtis Pett, to inquire if he objects to this motion and he has informed me that he does not object to this Motion to Extend Time.
8. Wherefore Appellant requests that this Court will grant the Appellant 91 additional days, until March 22, 2021 to file Appellant's Opening Brief.
9. Respectfully submitted.

Dated this December 21, 2020



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Certificate Of Service

I hereby certify that I electronically filed the foregoing with the Clerk for the United States Court of Appeals for the Ninth Circuit by using the CM/ECF system on the date listed below:

Appellant's Motion to Extend Time

I hereby certify that all participants in the case are registered CM/ECF users and that service will be accomplished by the CM/ECF system.

Dated this December 21, 2020

A handwritten signature in blue ink, reading "Peter Gibbons", is written over a horizontal line.

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